IN THE CLAIMS

The status of the claims as presently amended is as follows:

- (Currently Amended) A substrate for a perpendicular magnetic recording medium, comprising:
 - a nonmagnetic base composed of an aluminum alloy; and
 - a soft magnetic underlayer.
- wherein the soft magnetic underlayer consists of a Ni-P alloy containing phosphorus in a range of 0.5 wt% to-less-than 6.4 wt%.
- 2. (Original) The substrate according to claim 1, wherein the soft magnetic underlayer has a thickness of 3 μ m or greater.
- 3. (Currently Amended) The A substrate according to claim 1, further including for a perpendicular magnetic recording medium, the substrate comprising:

a nonmagnetic base composed of an aluminum alloy;

a soft magnetic underlayer; and

a nonmagnetic underlayer composed of an Ni-P alloy formed between the base and the soft magnetic underlayer.

wherein the soft magnetic underlayer consists of a Ni-P alloy containing phosphorus in a range of 0.5 wt% to 6 wt%.

- 4. (Original) The substrate according to claim 3, wherein the nonmagnetic underlayer has a thickness ranging 0.5 μ m to 7 μ m, the soft magnetic underlayer has a thickness of 0.3 μ m or greater, and a sum of the thickness of the nonmagnetic underlayer and the thickness of the soft magnetic underlayer is 3 μ m or greater.
- 5. (Original) The substrate according to claim 3, wherein the nonmagnetic underlayer is composed of Ni-P alloy containing about 11 wt% of phosphorus.
- 6. (Original) The substrate according to claim 2, wherein the surface of the soft magnetic underlayer has a surface roughness Ra of 0.5 nm or less and a micro waviness Wa of 0.5 nm or less

- 7. (Original) The substrate according to claim 4, wherein the surface of the soft magnetic underlayer has a surface roughness Ra of 0.5 nm or less and a micro waviness Wa of 0.5 nm or less.
- 8. (Currently Amended) A perpendicular magnetic recording medium comprising: a substrate: and
- a nonmagnetic seed layer, a magnetic recording layer, and a protective layer sequentially formed on the substrate.
- wherein the substrate comprises a nonmagnetic base composed of an aluminum alloy; and a soft magnetic underlayer.
- wherein the soft magnetic underlayer consists of a Ni-P alloy containing phosphorus in a range of 0.5 wt% to less than 6 4 wt%, and
 - wherein the soft magnetic underlayer functions as a soft magnetic backing layer.
- 9. (Original) The perpendicular magnetic recording medium according to claim 8, wherein the soft magnetic underlayer has a thickness of 3 μm or greater.
- 10. (Currently Amended) The A perpendicular magnetic recording medium-according to claims, wherein the substrate further includes comprising:

a substrate: and

a nonmagnetic seed layer, a magnetic recording layer, and a protective layer sequentially formed on the substrate.

wherein the substrate comprises a nonmagnetic base composed of an aluminum alloy, a soft magnetic underlayer, and a nonmagnetic underlayer composed of an Ni-P alloy formed between the base and the soft magnetic underlayer.

wherein the soft magnetic underlayer consists of a Ni-P alloy containing phosphorus in a range of 0.5 wt% to 6 wt%, and

wherein the soft magnetic underlayer functions as a soft magnetic backing layer.

11. (Original) The perpendicular magnetic recording medium according to claim 10, wherein the nonmagnetic underlayer has a thickness ranging 0.5 μ m to 7 μ m, the soft magnetic underlayer has a thickness of 0.3 μ m or greater, and a sum of the thickness of the nonmagnetic underlayer and the thickness of the soft magnetic underlayer is 3 μ m or greater.

- 12. (Original) The perpendicular magnetic recording medium according to claim 10, wherein the nonmagnetic underlayer is composed of Ni-P alloy containing about 11 wt% of phosphorus.
- 13. (Original) The perpendicular magnetic recording medium according to claim 9, wherein the surface of the soft magnetic underlayer has a surface roughness Ra of 0.5 nm or less and a micro waviness Wa of 0.5 nm or less.
- 14. (Original) The perpendicular magnetic recording medium according to claim 11, wherein the surface of the soft magnetic underlayer has a surface roughness Ra of 0.5 nm or less and a micro waviness Wa of 0.5 nm or less.
- 15. (Original) The perpendicular magnetic recording medium according to claim 8, further including a soft magnetic supplement layer between the soft magnetic underlayer of the substrate and the nonmagnetic seed layer, wherein the soft magnetic supplement layer has a film thickness of 50 nm or less, and a product of the film thickness and a saturation magnetic flux density is 150 G μm or larger.
- 16. (Withdrawn Currently Amended) A method of manufacturing-the a substrate for a perpendicular magnetic recording medium, the method comprising the steps of:

providing a nonmagnetic base composed of an aluminum alloy; and

- electroless plating a soft magnetic underlayer consisting of a Ni-P alloy containing phosphorus in a range of 0.5 wt% to-less-than-6 4 wt% on the nonmagnetic base.
- 17. (Withdrawn) The method according to claim 16, wherein the soft magnetic underlayer has a thickness of 3 µm or greater.
- 18. (Withdrawn Currently Amended) The Amethod according to claim 16, further including the step of manufacturing a substrate for a perpendicular magnetic recording medium, the method comprising the steps of:

providing a nonmagnetic base composed of an aluminum alloy;

electroless plating a nonmagnetic underlayer composed of an Ni-P alloy on the_nonmagnetic base-before; and

electroless plating-the <u>a</u> soft magnetic underlayer <u>consisting of a Ni-P alloy containing</u> phosphorus in a range of 0.5 wt% to-less-than 6 4 wt% on the nonmagnetic underlayer.

- 19. (Withdrawn) The method according to claim 18, wherein the nonmagnetic underlayer has a thickness ranging $0.5~\mu m$ to $7~\mu m$, the soft magnetic underlayer has a thickness of $0.3~\mu m$ or greater, and a sum of the thickness of the nonmagnetic underlayer and the thickness of the soft magnetic underlayer is $3~\mu m$ or greater.
- 20. (Withdrawn) The method according to claim 16, further comprising the step of heating the substrate to a temperature of 300° C or less for 30 minutes or longer after forming the soft magnetic underlayer.
- 21. (Withdrawn) The method according to claim 18, further comprising the step of heating the substrate to a temperature of 300° C or less for 30 minutes or longer after forming the soft magnetic underlayer.
- 22. (Withdrawn) The method according to claim 17, further including the step of polishing the surface of the soft magnetic underlayer using free abrasive grains to smooth the surface thereof.
- 23. (Withdrawn) The method according to claim 19, further including the step of polishing the surface of the soft magnetic underlayer using free abrasive grains to smooth the surface thereof.
- 24. (Withdrawn) The method according to claim 22, wherein the surface of the soft magnetic underlayer has a surface roughness Ra of 0.5 nm or less and a micro waviness Wa of 0.5 nm or less.
- 25. (Withdrawn) The method according to claim 23, wherein the surface of the soft magnetic underlayer has a surface roughness Ra of 0.5 nm or less and a micro waviness Wa of 0.5 nm or less.

26. (Withdrawn - Currently Amended) A method of manufacturing a perpendicular magnetic recording medium comprising the steps of:

forming a substrate by providing a nonmagnetic base composed of an aluminum alloy, and electroless plating a soft magnetic underlayer consisting of a Ni-P alloy containing phosphorus in a range of 0.5 wt% to less-than-6 4 wt%-on over the nonmagnetic base;

texturing a surface of the soft magnetic underlayer using free abrasive grains; and sequentially forming a nonmagnetic seed layer, a magnetic recording layer, and a protective layer by sputtering.

- 27. (Withdrawn) The method according to claim 26, wherein the soft magnetic underlayer has a thickness of 3 µm or greater.
- 28. (Withdrawn Currently Amended) The Amethod according to claim 26, further including the stee of manufacturing a perpendicular magnetic recording medium comprising the stees of:

forming a substrate by providing a nonmagnetic base composed of an aluminum alloy, electroless plating a nonmagnetic underlayer composed of an Ni-P alloy on the <u>nonmagnetic</u> base-before, and electroless plating the <u>a</u> soft magnetic underlayer <u>consisting of a Ni-P alloy containing phosphorus in a range of 0.5 wt% to 6 wt% on the nonmagnetic underlayer.</u>

texturing a surface of the soft magnetic underlayer using free abrasive grains; and sequentially forming a nonmagnetic seed layer, a magnetic recording layer, and a protective layer by sputtering.

- 29. (Withdrawn) The method according to claim 28, wherein the nonmagnetic underlayer has a thickness ranging $0.5~\mu m$ to $7~\mu m$, the soft magnetic underlayer has a thickness of $0.3~\mu m$ or greater, and a sum of the thickness of the nonmagnetic underlayer and the thickness of the soft magnetic underlayer is $3~\mu m$ or greater.
- 30. (Withdrawn) The method according to claim 26, further comprising the step of heating the substrate to a temperature of 300° C or less for 30 minutes or longer after forming the soft magnetic underlayer.

- 31. (Withdrawn) The method according to claim 28, further comprising the step of heating the substrate to a temperature of 300° C or less for 30 minutes or longer after forming the soft magnetic underlayer.
- 32. (Withdrawn) The method according to claim 28, further including the step of forming a soft magnetic supplement layer on the soft magnetic underlayer before forming the nonmagnetic seed layer, wherein the soft magnetic supplement layer has a film thickness of 50 nm or less, and a product of the film thickness and a saturation magnetic flux density is 150 G µm or larger.
- 33. (Withdrawn) The method according to claim 27, wherein the surface of the soft magnetic underlayer has a surface roughness Ra of 0.5 nm or less and a micro waviness Wa of 0.5 nm or less.
- 34. (Withdrawn) The method according to claim 29, wherein the surface of the soft magnetic underlayer has a surface roughness Ra of 0.5 nm or less and a micro waviness Wa of 0.5 nm or less.